

10 on the same to the county auditor, who shall charge him in each fund
11 with the same."

1 **SEC. 3. Misapplication—recovery.** That the law as it appears in
2 section seventy-two hundred thirty-three (7233) of the code, 1924,
3 be and the same is hereby repealed and the following enacted as a sub-
4 stitute therefor:

5 "Any interest or penalty on delinquent taxes apportioned or trans-
6 ferred to any fund other than the general fund, together with a pen-
7 alty of ten per centum and interest at six per centum on the aggre-
8 gate, from the time such tax is due and payable, may be recovered in
9 a civil action brought against the county treasurer and his bondsmen
10 by any person in control of the fund affected thereby."

Approved April 3, A. D. 1925.

CHAPTER 150

INHERITANCE TAX

S. F. 4

AN ACT to amend section seventy-three hundred eight (7308), code, 1924, relating to exemptions from inheritance tax.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Exemptions.** Paragraph two (2) of section seventy-
2 three hundred eight (7308), code, 1924, is amended to read as follows:
3 "2. When the property passes in any manner to societies or insti-
4 tutions within this state incorporated for educational or religious pur-
5 poses, or to cemetery associations, including humane societies, or to
6 trustees for such uses within this state."

7 "3. When the property passes in any manner for purposes of public
8 charity, or for fraternal charitable institutions not maintained or
9 operated for pecuniary profit including property which has heretofore
10 so passed and upon which said tax has not been paid."

1 **SEC. 2. Renumbering paragraphs.** Paragraphs three (3) and four
2 (4) of section seventy-three hundred eight (7308), code, 1924, are
3 hereby renumbered as paragraphs four (4) and five (5) respectively.

1 **SEC. 3. Trust funds.** That paragraph three of section seventy-three
2 hundred eight (7308), code, 1924, be and the same is hereby amended
3 by inserting after the word "state" in the fourth line of said para-
4 graph, the words "or to trustees for such uses within this state,".

- 1 **SEC. 4. Publication clause.** This act being of immediate importance
 2 shall be in full force and effect from and after its publication without
 3 expense to the state in two newspapers as provided by law.

Approved March 14, A. D. 1925.

I hereby certify that the foregoing act was published in Des Moines Plain Talk March 19, 1925, and the Fairfield Ledger March 19, 1925.

W. C. RAMSAY, *Secretary of State.*

[The above newspapers selected by the Secretary of State under the provisions of Section 55 of the Code of 1924]

CHAPTER 151

INHERITANCE TAX

S. F. 246

AN ACT to amend section seven thousand three hundred eighty-four (7384), seven thousand three hundred eighty-eight (7388) and seven thousand three hundred ninety-six (7396) of chapter three hundred fifty-one (351), title XVI (sixteen), code, 1924, relating to costs, fees and refunds of inheritance tax.

Be it enacted by the General Assembly of the State of Iowa:

- 1 **SECTION 1. Appropriation.** That section seven thousand three hun-
 2 dred eighty-four (7384) of chapter three hundred fifty-one (351) of
 3 title XVI (sixteen), code, 1924, be amended by adding to the section
 4 the following: "There is hereby appropriated out of any funds in the
 5 state treasury not otherwise appropriated a sum sufficient to carry
 6 out the provisions of the preceding section."

- 1 **SEC. 2. Appropriation.** Amend section seven thousand three hun-
 2 dred eighty-eight (7388) of chapter three hundred fifty-one (351),
 3 title XVI (sixteen), code, 1924, by adding to said section the follow-
 4 ing: "There is hereby appropriated out of any funds in the state
 5 treasury not otherwise appropriated a sum sufficient to carry out the
 6 provisions of this section."

- 1 **SEC. 3. Appropriation.** Amend section seven thousand three hun-
 2 dred ninety-six (7396), of chapter three hundred fifty-one (351) of
 3 title XVI (sixteen), code, 1924, by adding to said section the following:
 4 "There is hereby appropriated out of any funds in the state treasury
 5 not otherwise appropriated a sum sufficient to carry out the pro-
 6 visions of this section."

- 1 **SEC. 4. Publication clause.** This act being deemed of immediate
 2 importance shall be in full force and effect from and after its publica-